



Nebraska Cigarette Tax Report
for Resident and Nonresident Cigarette Wholesalers
• Read instructions on reverse side

FORM
55

Nebraska Identification Number

Tax Period

NAME AND LOCATION ADDRESS

NAME AND MAILING ADDRESS

5-104-1975 Rev. 7-2005 Supersedes 5-104-1975 Rev. 8-2002

To be Completed by Resident and Nonresident Wholesalers	Packs of 20 Cigarettes	Packs of 25 Cigarettes
1 Total stamps purchased this month	1	1a
2 Meter impressions purchased this month (see instructions)	2	2a
3 Beginning stamp inventory (line 6 and 6a of preceding month's report)	3	3a
4 Beginning meter impressions (line 7 and 7a of preceding month's report)	4	4a
5 Tax indicia available for use (total of lines 1 through 4 and 1a through 4a)	5	5a
6 Ending stamp inventory	6	6a
7 Ending meter impressions inventory (see specific instructions)	7	7a
8 Total ending inventory (line 6 plus line 7 and line 6a plus line 7a)	8	8a
9 Total tax indicia used (line 5 minus line 8 and line 5a minus line 8a)	9	9a
To be Completed by Resident Wholesalers Only		
10 Total packs of cigarettes sold and delivered into other states	10	10a
11 Stamped packs of cigarettes purchased from other Nebraska wholesalers	11	11a
12 Total packs of cigarettes sold to the U.S. government or its agencies	12	12a
13 Other deductions	13	13a
14 Ending inventory of unstamped packs of cigarettes	14	14a
15 Ending inventory of out-of-state stamped packs of cigarettes	15	15a
16 Total deductions (total of lines 10 through 15, and 10a through 15a)	16	16a
17 Enter total of lines 14 and 15 and 14a and 15a of preceding month's report	17	17a
18 Total packs of cigarettes purchased this month	18	18a
19 Packs available for sale (line 17 plus line 18, and 17a plus 18a)	19	19a
20 Taxable packs of cigarettes sold (line 19 minus line 16, and 19a minus 16a)	20	20a
21 If line 20 exceed line 9, or line 20a exceed line 9a, enter shortage	21	21a
To be Completed by Nonresident Wholesalers Only		
22 Beginning inventory (line 24 and 24a of preceding month's report)	22	22a
23 Stamped packs available for sale (line 9 plus line 22, and 9a plus 22a)	23	23a
24 Ending inventory of stamped packs of cigarettes	24	24a
25 Stamped packs to be accounted for (line 23 minus line 24, & 23a minus 24a) ...	25	25a
26 Actual Nebraska stamped packs of cigarettes sold	26	26a
27 If line 26 exceeds line 25, or line 26a exceeds line 25a, enter shortage	27	27a
Tax Computation — Resident and Nonresident Wholesalers		
28 Tax due (line 21 or line 27 multiplied by \$.64)	28	\$
29 Tax due (line 21a or line 27a multiplied by \$.80)	29	\$
30 Total tax due (total of lines 28 and 29)	30	
31 Previous balance	31	

32 BALANCE DUE (line 30 plus line 31). Pay in full with report **32** \$

Under penalties of law, I declare that I have examined this report, including accompanying schedules and statements, and to the best of my knowledge and belief, it is correct and complete.

**sign
here**

Authorized Signature

Signature of Preparer Other than Taxpayer

Title

Date

Address

Date

THIS REPORT IS DUE ON OR BEFORE THE 10TH DAY OF THE MONTH FOLLOWING THE TAX PERIOD INDICATED ABOVE
Mail this report and payment to: **NEBRASKA DEPARTMENT OF REVENUE, P.O. BOX 94818, LINCOLN, NE 68509-4818**

INSTRUCTIONS

WHO MUST FILE. Every resident and nonresident cigarette wholesale dealer holding a Nebraska Wholesale Cigarette Dealer's License must file a Nebraska Cigarette Tax Report for Resident and Nonresident Cigarette Wholesalers, Form 55, for each tax period, whether or not the cigarette wholesaler has taxable cigarette sales to report.

WHEN AND WHERE TO FILE. This report, properly signed and accompanied by check or money order payable to the Nebraska Department of Revenue, will be considered timely filed if postmarked on or before the tenth day of the month following the month covered by the report.

Mail this report and payment to the Nebraska Department of Revenue, P.O. Box 94818, Lincoln, Nebraska 68509-4818.

VERIFICATION AND AUDIT. Records to substantiate this report shall be retained and be available for a period of at least three years following the date of filing the report.

SPECIFIC INSTRUCTIONS

Resident and Nonresident Cigarette Wholesalers

LINES 1 THROUGH 9. These lines must be completed by resident and nonresident cigarette wholesalers for packages of 20 or fewer cigarettes and for packages of 25 cigarettes. A package of cigarettes is the container in which individual cigarettes are wrapped or boxed.

Stamps represent both water applied stamps for packages of 20 or fewer cigarettes and heat applied stamps for packages of 25 cigarettes.

LINE 1. Enter the total number of water applied hand stamps purchased in the tax period shown on the cigarette tax report.

LINE 1A. Enter the total number of heat applied stamps purchased in the tax period shown on the cigarette tax report.

LINE 2. Enter the total number of meter impressions purchased in the tax period shown on the cigarette tax report. The Pitney Bowes 8000 cigarette tax meter is in units. You must multiply the number of units by 10 to determine the total number of impressions purchased. Refer to your Nebraska copy of the Cigarette Purchase Order.

LINE 2A. Enter the total number of meter impressions purchased in the tax period shown on the cigarette tax report. The Pitney Bowes 8080 cigarette tax meter is in units. You must multiply the number of units by 8 to determine the total number of impressions purchased. Refer to your Nebraska copy of the Cigarette Purchase Order.

LINE 7. Enter the total number of unused meter impressions. The Pitney Bowes 8000 cigarette tax meter is in units. You must multiply the descending register number by 10 to determine the ending inventory.

LINE 7A. Enter the total number of unused meter impressions. The Pitney Bowes 8080 cigarette tax meter is in units. You must multiply the descending register number by 8 to determine the ending inventory.

Resident Cigarette Wholesalers Only

LINE 10. Enter the total packages of cigarettes sold and delivered into other states. Sufficient records reflecting the date of sale, purchaser's name and address, and number of

packages sold must be retained by the wholesaler to support this deduction.

LINE 12. Enter the total packages of cigarettes sold to the U.S. government or one of its agencies. Records reflecting such sales, names of purchasing agents, and the number of packages sold to each must be retained by the wholesaler to support this deduction.

LINE 13. Enter the total deduction for unstamped packages of cigarettes that are returned to the factory or transferred to another wholesaler. Records reflecting the sale or transferal, purchaser's or transferee's name and address, and number of package sold or transferred must be retained by the wholesaler to support this deduction.

LINE 18. Enter the total packages of cigarettes purchased this month. Records reflecting the date of purchase, vendor's name and address, and number of packages purchased must be retained by the wholesaler.

LINE 21. Complete this line if line 20 is greater than line 9 or line 20a is greater than line 9a. This indicates a shortage because there were more taxable packages of cigarettes than the number of stamps and impressions used. Reported monthly shortages cannot be averaged out with any other month which shows that more stamps and impressions were used than the number of cigarettes which were recorded as taxable.

Nonresident Cigarette Wholesalers Only

LINE 26. Enter the actual packages of cigarettes sold and delivered into Nebraska. Sufficient records reflecting the date of sale, purchaser's name and address, and the number of packages sold must be retained by the wholesaler.

LINE 27. Complete this line if line 26 is greater than line 25 or line 26a is greater than line 25a. This indicates a shortage because there were more taxable packages of cigarettes than the number of stamps and impressions used.

Tax Computation — Resident and Nonresident Wholesalers

LINES 28 AND 29. These lines must be completed when a difference is shown on lines 21 or 21a, or lines 27 or 27a. The tax due is computed by multiplying the tax rate by the total reported shortage for packages of 20 or fewer cigarettes and packages of 25 cigarettes. Cigarette wholesalers are not allowed to take the discount on shortages.

LINE 31. A balance due resulting from a reported shortage relating to prior reports will be entered in this space by the Nebraska Department of Revenue.

LINE 32. Attach check or money order payable to the Nebraska Department of Revenue for the total amount reported on lines 30 and 31.

AUTHORIZED SIGNATURE. This report must be signed by the owner, partner, or corporate officer, or other individual authorized to sign by a power of attorney on file with the Nebraska Department of Revenue. Any person who is paid for preparing a taxpayer's report must also sign the report as preparer.